



高职高专“十一五”规划教材

经济管理类

外贸单证实训

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SHIXUN

王燕萍 杨咏 主编

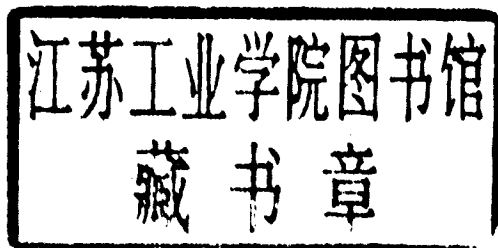


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高职高专“十一五”规划教材·经济管理类

外贸单证实训

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2009

内 容 简 介

本教材与《外贸单证实务》教材配套使用,属实训练习册,提供了在外贸工作中,需要提交的各种单据的制作练习、审核练习。本书基于外贸工作流程,以一笔外贸业务为线索,根据各种单据制作和提交的顺序来进行编排,使得学生在练习过程中思路清晰,更加接近外贸制单工作的要求。教材共分为十四章。参与本教材编写的老师大部分在外贸企业有过多年实际工作经验。

本书以实用为目的,既可作为大中专院校国际经济与贸易、国际商务等专业的实训教材,也可供外贸职员和其他涉外机构商务人员开展模拟实训,对参加全国国际商务单证员考试的人员也非常适用。

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前 言

在对外贸易业务中,单证具有极其重要的地位。这是因为买卖双方处在两个不同的国家或地区,对销售货物的加工生产、运输以及质量、数量等情况不能完全直接控制,各种单证就成为贸易双方交接货物的依据和双方权益的保证。每一笔业务在贸易磋商、达成交易、签订合同、组织出口货源、履约交货或接受进口货物以及货款结算的全过程中,都离不开单证。由于单证工作环节多而繁杂,涉及面广而细致,稍有疏忽都将造成不应有的损失。因此,在进出口贸易中各项单证缮制的正确、完整、及时、整洁和简明,就能节省费用,加速资金周转,增加外汇收入,顺利完成进出口贸易任务。

本书是《外贸单证实务》教材的配套实训教材,旨在通过模拟单证的制作过程,使学生熟悉外贸单证的操作与管理,熟练掌握外贸制单技巧。

为了加强高等院校教材建设,推进教学创新,提高教学质量,促进高等教育事业的发展,我们按照教育部对高职高专教育专业人才培养目标的要求,以适合新形势下高等职业教育教学需要为目标,结合我院引进的德国行动导向教学理念,以基于外贸工作流程的方式,根据各种单据的制作和提交顺序为主线设计教学活动。

本书的编写以学生就业所需的岗位技能为着眼点,以一笔外贸业务为线索,提供各种常用的空白单据让学生练习,使得学生在练习过程中思路清晰,更加了解外贸制单工作的要求。同时也在实训教材中选择了很多进出口业务中可能出现的特殊要求的单据制作实训,这将帮助学生解决在进出口业务过程中处理单据时所产生的各种问题。

本书引用和借鉴了一些相关单证,在此对原作者表示衷心感谢。

本书由王燕萍、杨咏任主编,章静、卓贞运、徐敏任副主编,桑榭、吴春芬、黄蕾、尚文静参加编写。

由于编者水平所限,书中如有不足之处敬请使用本书的师生与读者批评指正,以便修订时改进。如读者在使用本书的过程中有其他意见或建议,恳请向编者(bjzhangxf@126.com)踊跃提出宝贵意见。

编 者

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第一章 外销合同的缮制

实训 1 根据下述合同资料缮制外销合同。

1. 出口商：江西格阁服装进出口公司
2. 进口商：ROYAL TRADERS LTD.,
757 SPRING STREET, BROOKLYN
NEW YORK, UNITED STATES
3. 合同号：23A3T006
4. 签约日期：2005 年 4 月 22 日
5. 贸易术语：CIF NEW YORK
6. 商品情况：

货号	品名及规格		数量	单价	金额
	100 PCT COTTON MEN'S T-SHIRT				
JGT01	SIZE: S	COLOUR: WHITE	1 200 打	USD10.52/打	USD12,624.00
JGT02	SIZE: M	COLOUR: YELLOW	1 000 打	USD12.88/打	USD12,880.00
JGT03	SIZE: L	COLOUR: RED	1 000 打	USD15.60/打	USD15,600.00
TOTAL			3 200 打		USD41,104.00

7. 包装：由卖方决定
8. 装运条款：由中国港口装船，至美国纽约港卸货
装运期不能晚于 2005 年 5 月
允许分批装运，不允许转船
9. 保险条款：依据中国保险条款按发票金额的 110%投保一切险和战争险
10. 支付方式：即期付款交单
11. 唛头：R.T
DUTS23105
NEW YORK
C/NO.1-UP
MADE IN CHINA
12. 备注：数量及总值均允许有 5%的增减，由卖方决定

江西格阁服装进出口公司
JIANGXI GEGE GARMENTS IMPORT & EXPORT CORPORATION
FOREIGN TRADE BUILDING NO.291 TIANXIANG ROAD, NANCHANG, CHINA

售货确认书
SALES CONFIRMATION

买方

Buyers:

编号

No.: _____

日期

Date:

兹经买卖双方同意按下列条款成交:

The undersigned Sellers and Buyers have agreed to close the following transaction according to the terms and conditions stipulated below:

1.

货号 Art. No.	品名及规格 Description	数量 Quantity	单价 Unit Price	金额 Amount

数量及总值允许 5% 的增减，由卖方决定。

With 5% more or less both in amount and quantity allowed at the seller's option.

总值

2. Total Value:

包装

3. Packing:

装运期

4. Time of Shipment:

装运口岸和目的地

5. Loading Port & Destination:

保险

6. Insurance:

付款条件

7. Terms of Payment:

装运标记

8. Shipping Mark:

备注

9. Remarks:

卖方

The Sellers

买方

The Buyers

实训 2 根据交易双方的往来信函拟定一份售货确认书。**【Mail 1】**

Mar. 3, 2008

Jiangxi Zhaohui Chemicals Co., Ltd.

Dear Mr. Wang,

Thank you very much for your hospitality in your booth at the Ampiente Fair 2008 in Frankfurt.

I am interested in candles Art. No.501 in the packing of 25-pc papers boxes. The quality will be one 20-foot container for the start.

Therefore you are kindly requested to give me your best price rather than USD0.72 per box quoted at the Fair so that I can send you my order for prompt shipment.

Awaiting your reply with best regards.

John Hendry

Boston Trading Co. Ltd., USA

【Mail 2】

Mar. 5, 2008

Boston Trading Co. Ltd., USA

Dear Mr. Hendry,

It was a great pleasure to meet you at the Ampiente Fair 2008 and to receive your enquiry for our candles.

In fact, the price I quoted at the Fair is already the most favorable one. However, in order to save time and to start business, I'll further lower my price as follows:

CANDLES ART. NO.501 USD0.70/BOX FOB TIANJIN.

I'm sure this will be acceptable to you. Let us start our business and we'll offer you our best service.

Looking forward to your early acceptance.

Thanks and best regards.

Wang Dayang

Jiangxi Zhaohui Chemicals Co., Ltd.

【Mail 3】

Mar. 6, 2008

Dear Mr. Wang,

Thank you for your e-mail and new price, which I expected to be lower but accept, noting that this is the first deal between us.

I would also like to order candles Art. No.502 in 10-pc boxes at the price of USD0.14/box. Please confirm. Therefore our order is as follows: One 20-foot container of CANDLES ART. NO.501 50%, CANDLES ART. NO.502 50%. Packed in paper boxes of 25 pcs and 10 pcs respective, and 50 boxes to a carton respectively.

Please inform us roughly how many cartons a 1×20' container can hold. Please also inform us of your payment terms and earliest shipment date. I'm awaiting your good service, high quality and fine packing as you promised at the Fair, to enable both of us to build good cooperation to our mutual benefit.

Yours sincerely,

John Hendry

【Mail 4】

Mar. 6, 2008

Dear Mr. Hendry,

Thank you for your new order, but we find your price for 10 pcs/box candles of USD0.14 per box is too low. Our calculation points to USD0.155 per box. But in order to start, we think we can accept USD0.15/box if you agree, I will fax you our Sales Contract for your signature. Payment: by irrevocable Letter of Credit payable by draft at sight. Delivery: within 45 days after the covering L/C is received.

For your information, according to our calculation, a 20-foot container, can hold 600 cartons of 10-pc boxes and 300 cartons of 25-pc boxes.

By the way, can you tell us the name of the port of destination for our reference?

Best wishes,
Wang Dayang

【Mail 5】

Mar. 8, 2008

Dear Mr. Wang,

Hello my friend, I'm afraid I don't agree to USD0.15 for 10-pc boxes. The best I can do is USD0.145/box, for the start of our cooperation.

As I explained earlier, you should accept the above price, taking into consideration the higher cost of freight at my expense.

Payment and date of shipment are fine. Please accept our bid, so that we can proceed with the opening of the relative L/C.

By the way, we would want the goods to be shipped to Boston.

Best regards.

John Hendry

【Mail 6】

Mar. 10, 2008

Dear Mr. Hendry,

As the cost of raw material is increasing sharply these days, we are facing big problems. I hope you can understand us.

However, in order to make the ball start rolling, we accept your price for candles in 10-pc boxes at USD0.145/box. Please find the attached S/C No.D2008PA100, and sign and return one copy for our file.

Also enclosed is our banking information. Please open the covering L/C as soon as possible and fax us a copy of it for our reference.

We are glad to have concluded this initial transaction with you. We hope this would mark the beginning of a long-standing and steady business relationship between us.

Yours,
Wang Dayang

JIANGXI ZHAOHUI CHEMICALS CO., LTD.**SALES CONTRACT**

TO: Boston Trading Co. Ltd., USA

NO.: _____

DATE: MAR. 10, 2008

Dear Sirs,

We hereby confirm having sold to you the following goods on terms and conditions as specified bellows:

(1) Name of Commodity & Specification	(2) Quantity	(3) Unit Price	(4) Total Amount
Total:			
Total Amount (In Words):			

(5) Packing:

(6) Shipping mark:

(7) Time of Shipment:

(8) Port of Shipment:

Port of Destination:

(9) Insurance:

(10) Terms of Payment:

The Seller:

Jiangxi Zhaohui Chemicals Co., Ltd.

The Buyer:

Boston Trading Co. Ltd., USA

(SIGNATURE)

(SIGNATURE)

第二章 信用证的审核及修改

实训一 根据以下合同条款及《UCP600》审核信用证，并撰写修改函。

合同主要条款：

卖方：中国粮油食品进出口公司

买方：T.G. Salgo & Co. Melbourne Australia

商品名称：“马铃薯”牌荔枝罐头

规格：450g 听装

数量：50 000 听

单价：CFR 墨尔本每听 3 美元，含佣金 2%

总值：150 000 美元

装运期：2007 年 10 月自中国港口至墨尔本，在香港转船

付款条件：凭不可撤销即期信用证付款

合同号码：SP5432

Commercial Bank Melbourne Australia

Irrevocable documentary credit No.F-07567

Date and place of issue: August 20, 2007 Melbourne

Date and place of expiry: November 15, 2007 Melbourne

Applicant: T.G. Salgo & Co. Melbourne Australia

Beneficiary: China National Cereals Oils And Foodstuffs Import and Export Corporation

Advising bank: Bank of China, Beijing

Amount: US\$15,000.00 (say US Dollars fifteen thousand only)

Partial shipment and transshipment are prohibited.

Shipment from China port to Melbourne, latest October 2007.

Credit available against presentation of the documents detailed herein and of your draft at sight for full invoice value.

Signed commercial invoice in quadruplicate.

Full set of clean on board ocean bills of lading made out to order of Commercial Bank marked freight prepaid.

Insurance police endorsed in blank for full invoice value plus 10%, covering All Risks and War Risk covering 50,000 tins of 500 grams of Ma Ling brand Canned Lichee at USD3.00 per tin CFR2% Melbourne.

As per Contract No.SP5432.

.....

实训二 根据以下合同条款及《UCP600》审核信用证，并撰写修改函。**合同主要条款：**

合同号：PO5476

卖方：中国贸易公司

买方：哥本哈根进口公司

商品名称：写字纸

规格：501 型

数量：150 公吨

单价：CIF 哥本哈根每公吨 97 英镑

总值：14 550 英镑

装运期：2007 年 3 月 31 日前中国港口至哥本哈根

支付条款：凭保兑的不可撤销的即期信用证，于装运期前 1 个月开至卖方并于上述装运期后 15 天内在中国议付有效

Copenhagen Bank

Date: January 4, 2007

To: Bank of China, Beijing

We hereby open our irrevocable transferable letter of credit No.112235 in favor of Copenhagen Import Company for account of China Trading Corporation up to an amount of £1,445.00 (say pounds one thousand four hundred and fifty-five only) for 100% of the invoice value to the shipment of:

150 metric tons of Writing Paper Type 501 as per S/C No.PO5476 from Copenhagen port to China port.

Drafts to be drawn at sight on our bank and accompanied by the following documents marked "X".

(X) Commercial invoice in triplicate.

(X) Bill of Lading in triplicate made out to our order quoting L/C No.112235, marked FREIGHT COLLECT.

(X) One original Marine Insurance Policy or Certificate for All Risks and War Risk, covering 110% of the invoice value, with claims payable in Copenhagen in the currency of draft(s).

Partial shipment and transshipment prohibited.

Shipment must be effected not later than March 31, 2007.

This L/C is valid at our counter until April 15, 2007.

.....

实训三 根据以下合同条款及《UCP600》审核信用证，并撰写修改函。

合同主要条款：

卖方：北京机械进出口公司

买方：ABC 公司

商品名称：针织机

数量：5 台

单价：CIF 蒙特利尔每台 550 加元含 2%佣金

总值：2 750 加元

装运期：2007 年 12 月由中国港口运至蒙特利尔，允许转船

保险：由卖方按发票金额 110%投保一切险和战争险

支付：不可撤销即期信用证支付，议付有效期为最后装运期后 15 天在中国到期

E.C.D. Bank Ltd.

Date: October 11, 2007

Irrevocable Documentary Credit No.5676

To: Beijing Machinery Imp. /Exp. Corp.

Gentlemen:

We hereby authorize you to draw on E.C.D. Bank for account of ABC Company to the extent of CA\$2,750.00 (say Canadian Dollars two thousand and seventy-five only).

Available by draft at sight accompanied by the following documents:

- (1) signed commercial invoice in duplicate.
- (2) Full set of clean on board ocean bills of lading made out to order and blank endorsed showing "freight paid" covering five knitted machines at CA\$550.00 per set CIFC3% Montreal.
- (3) one original Insurance Policy/Certificate covering All Risks and War Risk for 130% of the invoice value.

Shipment from China port to Montreal by direct steamer. Shipment is to be effected not later than December 31, 2007.

This credit is available at your end until January 15, 2007.

.....

实训四 根据以下合同条款及《UCP600》审核信用证，并撰写修改函。**合同主要条款：**

合同号：1122

卖方：广州纺织品公司

买方：德国汉堡进口有限公司

商品名称：府绸

规格：6103 号

数量：5 000 码

单价：CIF 汉堡每码 4 080 欧元含佣金 2%

总值：24 000.00 欧元

装运期：2006 年 5 月由中国黄埔运往德国汉堡

保险：由卖方投保

付款按货物金额 100%开立以卖方为受益人的不可撤销即期信用证，凭卖方汇票议付

Hamburg Bank

Date: March 9, 2006

To: Bank of China, Beijing

We hereby open our irrevocable letter of credit No.6785 in favor of Guangzhou Textiles Corporation for account of Hamburg Import Co., Ltd. Germany up to an aggregate amount of EUR24,000 (say Euros twenty-four thousand only) CIFC2%Hamburg relative to the shipment of : 6,000 yards of pongee No.6301 as per Contract NO.1122 dated February 15, 2006, from Huangpu, China to Hamburg, Germany.

Drafts to be drawn at sight on our bank and accompanied by the following documents:
signed Commercial invoice in triplicate.

Full set of clean on board ocean bills of lading made out to order quoting L/C No.6785 marked freight paid.

One original Marine Insurance Policy or Certificate for 150% invoice value, covering All Risks and War Risk, with claims payable in Germany in the currency of draft(s).

Partial shipment and transshipment are permitted.

Shipment must be effected not later than May 31, 2006.

Draft(s) drawn under this credit must be negotiated in Germany on or before June 15, 2006.

.....

实训五 根据以下合同内容及《UCP600》审核信用证，并撰写修改函。**BDW201 号合同主要内容：**

卖方：中国粮油食品进出口公司

买方：日本大阪粮油食品公司

100 吨一级东北大米，每公吨成本加运费大阪价格 300 美元。卖方可多装或少装 5%，价格仍按单价计算。

2007 年 5 月由中国大连运往日本大阪。

开立以卖方为受益人的不可撤销信用证，凭卖方跟单汇票议付。

Bank of Osaka

Date: March 13, 2007

To: Bank of China, Beijing

We hereby open our irrevocable letter of credit No.9714 in favor of China National Cereals, Oils & Foodstuffs Imp/Exp Corp. for account of Cereals, Oils & Foodstuffs Trading Co. Osaka, Japan up to an amount of JPY30,000 (say Japanese yen thirty thousand only) CFR Osaka for 100% of the invoice value to the shipment of :

100 metric tons of Dongbei Rice first grade as per Contract No.BDW201 dated February 15, 2007 from Dalian China to Osaka Japan.

Drafts to be drawn at sight on our bank and accompanied by the following documents:

Signed commercial invoice in duplicate.

Full set of clean on board ocean bills of lading made out to our order marked "freight paid".

Insurance to be covered by the Sellers.

Banker's expenses are for Beneficiary's account.

Partial shipments and transshipment are allowed.

Shipment must be effected not later than May 31, 2007.

Drafts drawn under this credit must be negotiated in China on or before June 15, 2007.

.....

实训六 根据以下售货确认书及《UCP600》审核信用证，并撰写修改函。

售货确认书

SALES CONFIRMATION

Sellers: SICHUAN CHANGHONG ELECTRIC CO., LTD. S/C No.: JXIN04006
35 EAST MIANXING ROAD, Date: FEB. 15, 2005
HIGH-TECH PARK, MIANYANG, Signed at: MIANYANG, CHINA
SICHUAN, CHINA
Fax No.: 86-760-3138616
 Buyers: ABC CORP. ORATION LIMITED
CTRADE XABIA, KM5 53620 GATA DE GORGOS
ALICANTE, SPAIN

兹经买卖双方同意按下列条款成交。

The undersigned Sellers and Buyers have agreed to close the following transaction according to the terms and conditions stipulated below.

货号 Article No.	品名及规格 Description of Goods	数量 Quantity	单价 Unit Price	金额 Amount
80230019	AIR CONDITIONER KFR-35GW/NL, MODEL, R407C, 220V	10,000 SETS	CIF VALENCIA USD160.00/SET	USD1,600,000.00

数量及总值允许 5% 的增减，由卖方决定。

With 5% more or less both in amount and quantity allowed at the sellers' option.

Total value: US DOLLARS ONE MILLION SIX HUNDRED THOUSAND ONLY.

Packing: ONE SET IN TWO CARTONS, TOTAL 20,000 CARTONS.

Time of shipment: 3,000 SETS BY 31 MARCH, 2005 AND 7,000 SETS BY 15 APRIL, 2005.

PARTIAL SHIPMENT AND TRANSSHIPMENT ARE ALLOWED.

Loading port & Destination: FROM SHANGHAI TO VALENCIA SPAIN

Insurance: TO BE COVERED BY THE SELLERS COVERING FPA AND WAR RISK

FOR 110% OF INVOICE VALUE AS PER CIC.

Terms of payment: BY IRREVOCABLE LETTER OF CREDIT TO BE AVAILABLE BY 30 DAYS AFTER SIGHT DRAFT TO REACH THE SELLERS BEFORE MAR. 13, 2005 AND TO REMAIN VALID FOR NEGOTIATION IN CHINA UNTIL THE 15TH DAY AFTER THE AFORESAID TIME OF SHIPMENT.

Shipping mark: N/M

卖方
SELLERS

买方
BUYERS

FEB. 20, 2005

Logical Terminal CDPF

MT S5700

Issue of a Documentary Credit

Page 00001

Func JSRVP

User Header	Service Code	103:
	Bank Priority	113:
	Msg User Ref.	108:
	Info. From CL	115:
Sequence of Total	*27:	1/1
Form of Doc. Credit	*40 A:	IRREVOCABLE
Doc. Credit Number	*20:	C20050226
Date of Issue	31 C:	050220
Expiry	*31 D:	050415
Applicant	*50:	ABC CORPORATION LTD., SPAIN
Beneficiary	*59:	SICHUAN GHANGHONG ELECTRIC CO., LTD. 35 EST MIANXING ROAD, HIGH-TECH PARK, MIANYANG, SICHUAN, CHINA
Amount	*32 B:	CURRENCE AMOUNT 1,600,000.00
Pos./Neg. tol.(%)	39 A:	05/05
Available with/by	*41 D:	ANY BANK BY NEGOTIATION
Draft at ...	42 C:	45 DAYS AFTER SIGHT
Drawee	42 D:	OURSELVES
Partial Shipments	43 P:	ALLOWED
Trans-shipment	43 T:	ALLOWED
Loading in Charge	44 A:	ANY CHINESE PORTS
For Transport to...	44 B:	VALENCIA PORT
Shipment Period	44 C:	LATEST MAR. 30, 2005
Descript. of goods	45 A:	AIR CONDITIONER KFR-35GW/NL, MODEL, R407C, 220V, 10,000 SETS, @USD160.00, CIF VALENCIA 3,000 SETS SHIPMENT BY 31 MARCH, 2005, 7,000 SETS SHIPMENT BY 15 APRIL, 2005. OTHER DETAILES AS PER S/C NO.800678
Document required	46 A:	+COMMERCIAL INVOICE IN 3 COPIES. +PACKING LIST IN 3 COPIES. +2/3 ORIGINAL CLEAN SHIPPED ON BOARD B/L,